

COUNTY OF MONTGOMERY, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors
For the Year Ended December 31, 2010

County of Montgomery, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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S & B

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Montgomery County
Kansas

We have audited the accompanying statutory basis financial statements of Montgomery County Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of Montgomery County's, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1, Montgomery County, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Montgomery County as of December 31, 2010, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Montgomery County, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2011, on our consideration of Montgomery County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Montgomery County's statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part Montgomery County's statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our

opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Montgomery County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

September 23, 2011

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Montgomery County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$ 3,435,993		8,926,049	7,814,009	4,548,033	438,317	4,986,350
Special Revenue:								
Ambulance		123,369		732,708	643,922	212,155		212,155
Economic Development		36,227		123,529	111,654	48,102		48,102
Employee Benefits		1,688,035		3,286,778	3,119,598	1,855,215	200,040	2,055,255
Health		369,663		721,872	554,491	537,044	8,750	545,794
Mental Health		60,937		413,141	318,237	155,841		155,841
Mental Retardation		38,317		188,527	149,476	77,368		77,368
Noxious Weed	(2)	91,066	16	377,470	286,288	182,264	4,690	186,954
Road and Bridge	(2)	1,181,458	110	6,379,682	5,011,249	2,550,001	217,406	2,767,407
Rural Fire District No. 1	(2)	288,190	143	186,497	341,166	133,664	7,910	141,574
Rural Fire Employee Benefits		37,678		1,536	29,767	9,447		9,447
Service Program for the Elderly		42,600		187,528	151,310	78,818		78,818
Special Alcohol Program		3,232		24,387	24,000	3,619		3,619
Special Bridge	(2)	765,036	118	725,990	319,804	1,171,340	43,292	1,214,632
Special Liability		4,716		2,120	6,836			
Special Park and Recreation		487		19,675	19,000	1,162		1,162
Tourism and Convention Promotion				277,224	277,224			
Special Equipment Reserve				16,726		16,726		16,726
Special Noxious Weed		104,379		15,000		119,379		119,379
Special Highway		259,856		200,000	80,586	379,270		379,270
Special Machinery		364,565		200,000	114,298	450,267		450,267
Special Rural Fire Equipment		31,500		100,000		131,500		131,500
GIS Reserve		25,291			25,291			
Sewer District No 1		13,316				13,316		13,316
Sewer District No 2		122,138		212,854	251,826	83,166	33,916	117,082
Emergency Telephone Service		17,059		56,452	61,542	11,969	296	12,265
Debt Service:								
Sewer District No 4 Bond and Int.		7,496		5,554	10,716	2,334		2,334
Sewer District No 5 Bond and Int.		18,759		13,190	12,611	19,338		19,338
No Fund Warrants		380,683		222,385	603,068			
Special Assessments		20,430				20,430		20,430
Enterprise:								
Solid Waste		60,086				60,086		60,086
Expendable Trusts:								
Special Auto		16,726		270,978	273,849	13,855		13,855
Prosecuting Attorney Training		1,133		6,360	4,152	3,341	71	3,412
Special Law Enforcement Trust		3,840		30,227	22,043	12,024	3,179	15,203
Conceal and Carry Permit Fees		2,009		2,215	1,675	2,549		2,549
Register of Deeds Technology		26,403		32,584	12,366	46,621		46,621
Law Enforcement Grant		1				1		1
Community Corrections Grant		36,793		242,361	261,915	17,239	3,368	20,607
D.A.R.E. Grant		19				19		19
Victim Witness Program		162				162		162
Indigent Inmates - DOC				12,768	660	12,108		12,108

See accompanying notes to financial statements

Montgomery County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Registered Offenders Fees	2,511		5,063	6,501	1,073		1,073
VIN Fees	12,939		46,293	38,377	20,855	4,630	25,485
Byrne Grant	3,189			3,189			
CDBG Micro Loan	83,948		3,719		87,667		87,667
FEMA - Flood Buyout	(258,687)		257,207	179,663	(181,143)	311	(180,832)
EECBG Grant			149,800	149,800			
HMTA Grant	124				124		124
FEMA Grant	19,054		115,650	115,650	19,054		19,054
EDA Grant	1,176				1,176		1,176
CDBG - Sewer District	1		115,028	115,028	1		1
Emergency Preparedness Planning Grant	29,304		29,809		59,113		59,113
Juvenile Justice Authority	499				499		499
JJA - Case Management	109,199		228,444	311,374	26,269	9,915	36,184
JJA - Juvenile Intake/Assessm	(2) 33,107	15	100,299	124,149	9,272	1,915	11,187
JJA - Prevention	(2) 16,001	90	98,751	105,674	9,168	1,845	11,013
JJA - Incentive	9,905		3,063	12,968			
JJA - Juvenile Intensive Supervision	22,324		50,546	72,008	862	1,802	2,664
Diversion Fees	(2) 37,493	22	46,010	38,768	44,757		44,757
C.O.P.S. Grant	107				107		107
Total Primary Government (1)	<u>9,801,842</u>	<u>514</u>	<u>25,464,049</u>	<u>22,187,778</u>	<u>13,078,627</u>	<u>981,653</u>	<u>14,060,280</u>
Composition of Cash:							
Cash and Cash Items							1,931
Community National Bank, Independence, Ks							36,404,074
Condon National Bank, Coffeyville, Ks							1,300,000
First Federal Savings & Loan, Independence, Ks							3,705,080
First National Bank, Independence, Ks							13,732
Less: Agency Funds per Statement 4							(27,364,544)
Adjustment for Rounding							7
Total Primary Government (1)							<u>14,060,280</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

See accompanying notes to financial statements

Montgomery County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2010

Statement 2

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 10,767,864		10,767,864	7,814,009	2,953,855
Special Revenue:					
Ambulance	854,658		854,658	643,922	210,736
Economic Development	161,000		161,000	111,654	49,346
Employee Benefits	4,528,000		4,528,000	3,119,598	1,408,402
Health	838,600	84,202	922,802	554,491	368,311
Mental Health	431,000		431,000	318,237	112,763
Mental Retardation	272,000		272,000	149,476	122,524
Noxious Weed	403,700		403,700	286,288	117,412
Road and Bridge	6,928,680	343	6,929,023	5,011,249	1,917,774
Rural Fire District No. 1	430,586		430,586	341,166	89,420
Rural Fire Employee Benefits	30,000		30,000	29,767	233
Service Program for the Elderly	230,000		230,000	151,310	78,690
Special Alcohol Program	24,000		24,000	24,000	
Special Bridge	860,200		860,200	319,804	540,396
Special Liability	27,548		27,548	6,836	20,712
Special Park and Recreation	19,000		19,000	19,000	
Tourism and Convention Promotion	290,000		290,000	277,224	12,776
Sewer District No 1	13,316		13,316		13,316
Sewer District No 2	251,000		251,000	251,826	(826)
Emergency Telephone Service	70,000		70,000	61,542	8,458
Debt Service:					
Sewer District No 4 Bond and Int.	10,725		10,725	10,716	9
Sewer District No 5 Bond and Int.	12,620		12,620	12,611	9
No Fund Warrants	612,000		612,000	603,068	8,932
Special Assessments	20,431		20,431		20,431
Enterprise:					
Solid Waste	60,085		60,085		60,085
Totals	<u>28,147,013</u>	<u>84,545</u>	<u>28,231,558</u>	<u>20,117,794</u>	<u>8,113,764</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 4,328,759	6,686,107	6,415,115	270,992
Motor Vehicle Tax	665,940	470,021	461,716	8,305
Recreational Vehicle Tax	9,169	6,731	6,541	190
Delinquent Tax	190,002	168,759	100,000	68,759
16/20 M Truck Tax	11,858	18,185	15,187	2,998
Countywide Sales Tax	1	788		788
In Lieu of Tax	66,432	107,300	10,000	97,300
Mineral Production Tax	43,381	32,400	50,000	(17,600)
Neighborhood Revitalization Rebates	(42,806)	(76,837)	(71,426)	(5,411)
Interest on Tax	126,372	271,484	175,000	96,484
Total Taxes	<u>5,399,108</u>	<u>7,684,938</u>	<u>7,162,133</u>	<u>522,805</u>
Intergovernmental				
Federal Financial Assistance	5,325	500		500
State Grant	14,290	13,064	10,000	3,064
Local Alcoholic Liquor Tax	18,742	19,675	11,000	8,675
Slider	72,284			
Other Intergovernmental	873	873		873
Total Intergovernmental	<u>111,514</u>	<u>34,112</u>	<u>21,000</u>	<u>13,112</u>
Licenses, Fees, and Permits				
Mortgage Registration	193,779	710,377	200,000	510,377
Officer Fees	204,450	183,293	130,000	53,293
Juvenile Justice Fees	1,893	2,579		2,579
GIS				
Officer Fees		6		6
Department of Corrections				
Service Fees		32		32
Total Licenses, Fees, and Permits	<u>400,122</u>	<u>896,287</u>	<u>330,000</u>	<u>566,287</u>
Use of Money and Property				
Interest on Investments	225,897	165,776	250,000	(84,224)
Prisoner Board	39,325	73,119		73,119
Total Use of Money and Property	<u>265,222</u>	<u>238,895</u>	<u>250,000</u>	<u>(11,105)</u>
Transfers				
Operating Transfers In	23,736	16,726	3,000	13,726
Miscellaneous				
D.O.C. Miscellaneous	14,350		20,000	(20,000)
D.O.C. Commissary	7,978	4,200	5,000	(800)
Insurance Proceeds	14,388	8,405		8,405
Reimbursed Expense	39,365	26,324	175,000	(148,676)
Other	31,196	16,162	35,000	(18,838)
Total Miscellaneous	<u>107,277</u>	<u>55,091</u>	<u>235,000</u>	<u>(179,909)</u>
Total Cash Receipts / Revenue	<u>6,306,979</u>	<u>8,926,049</u>	<u>8,001,133</u>	<u>924,916</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	57,183	56,375	57,300	925
Contractual Services	5,368	4,729	8,910	4,181
Commodities	91	243	500	257
Reimbursed Expense	(17)			
Total County Commission	<u>62,625</u>	<u>61,347</u>	<u>66,710</u>	<u>5,363</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Clerk				
Personal Services	\$ 192,447	190,077	207,080	17,003
Contractual Services	4,079	5,448	11,600	6,152
Commodities	3,919	5,640	3,500	(2,140)
Capital Outlay			2,500	2,500
Total County Clerk	<u>200,445</u>	<u>201,165</u>	<u>224,680</u>	<u>23,515</u>
County Treasurer				
Personal Services	182,919	167,504	231,400	63,896
Contractual Services	19,786	27,556	32,325	4,769
Commodities	9,423	15,222	15,000	(222)
Reimbursed Expense	(45)	(32)		32
Total County Treasurer	<u>212,083</u>	<u>210,250</u>	<u>278,725</u>	<u>68,475</u>
County Attorney				
Personal Services	352,694	346,356	359,000	12,644
Contractual Services	29,057	28,710	67,540	38,830
Commodities	6,608	7,265	11,000	3,735
Reimbursed Expense		(3)		3
Total County Attorney	<u>388,359</u>	<u>382,328</u>	<u>437,540</u>	<u>55,212</u>
Register of Deeds				
Personal Services	115,111	104,988	114,134	9,146
Contractual Services	6,510	5,702	13,227	7,525
Commodities	2,751	1,681	3,250	1,569
Reimbursed Expense	(14)			
Total Register of Deeds	<u>124,358</u>	<u>112,371</u>	<u>130,611</u>	<u>18,240</u>
Unified Court				
Contractual Services	339,043	294,914	379,246	84,332
Commodities	31,292	30,760	29,500	(1,260)
Reimbursed Expense	(17,559)	(27,524)		27,524
Total Unified Court	<u>352,776</u>	<u>298,150</u>	<u>408,746</u>	<u>110,596</u>
Courthouse General				
Personal Services	59,454		170,000	170,000
Contractual Services	687,149	978,213	422,500	(555,713)
Commodities	24,860	14,066	7,500	(6,566)
Principal		308,400		(308,400)
Interest		6,940		(6,940)
Reimbursed Expense	(9)			
Total Courthouse General	<u>771,454</u>	<u>1,307,619</u>	<u>600,000</u>	<u>(707,619)</u>
Appraiser				
Personal Services	436,325	420,915	439,600	18,685
Contractual Services	69,373	69,026	63,900	(5,126)
Commodities	24,147	25,216	25,500	284
Reimbursed Expense	(260)	(112)		112
Total Appraiser	<u>529,585</u>	<u>515,045</u>	<u>529,000</u>	<u>13,955</u>
GIS				
Personal Services	21,793		36,500	36,500
Contractual Services	5,159	30,508	7,500	(23,008)
Commodities	535		1,000	1,000
Total GIS	<u>27,487</u>	<u>30,508</u>	<u>45,000</u>	<u>14,492</u>
Data Processing				
Personal Services	103,660	112,129	112,700	571
Contractual Services	13,464	12,326	27,820	15,494
Commodities	2,090	1,263	8,800	7,537
Reimbursed Expense		(7,531)		7,531
Total Data Processing	<u>119,214</u>	<u>118,187</u>	<u>149,320</u>	<u>31,133</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Election					
Personal Services	\$	67,231	77,133	82,000	4,867
Contractual Services		31,689	48,807	150,000	101,193
Commodities		6,746	5,738	20,000	14,262
Reimbursed Expense	(3,539)	(1,725)		1,725
Total Election		<u>102,127</u>	<u>129,953</u>	<u>252,000</u>	<u>122,047</u>
Janitor					
Personal Services		<u>1,898</u>			
County Auditor					
Personal Services		5,483	5,421	5,400	(21)
Contractual Services		458	352	850	498
Commodities				25	25
Total County Auditor		<u>5,941</u>	<u>5,773</u>	<u>6,275</u>	<u>502</u>
Auto Department					
Personal Services		<u>56,193</u>	<u>72,680</u>	<u>175,000</u>	<u>102,320</u>
Human Resources					
Personal Services		36,720	34,744	33,280	(1,464)
Contractual Services		3,065	2,483	8,500	6,017
Commodities		1,283	468	2,000	1,532
Reimbursed Expense	(1,481)			
Total Human Resources		<u>39,587</u>	<u>37,695</u>	<u>43,780</u>	<u>6,085</u>
County Building Maintenance					
Personal Services		93,503	106,345	114,705	8,360
Contractual Services		282,641	292,208	315,750	23,542
Commodities		24,635	28,090	33,500	5,410
Reimbursed Expense	(70,035)	(67,025)		67,025
Total County Building Maintenance		<u>330,744</u>	<u>359,618</u>	<u>463,955</u>	<u>104,337</u>
Building Additions/Service Systems					
Total General Government		<u>3,324,876</u>	<u>3,842,689</u>	<u>3,811,342</u>	<u>(31,347)</u>
Public Safety					
Operating Transfers Out			<u>3,672</u>		(3,672)
Sheriff					
Personal Services		1,179,216	1,186,078	1,237,000	50,922
Contractual Services		125,812	150,656	141,300	(9,356)
Commodities		171,817	208,484	231,950	23,466
Reimbursed Expense	(11,125)	(1,632)		1,632
Total Sheriff		<u>1,465,720</u>	<u>1,543,586</u>	<u>1,610,250</u>	<u>66,664</u>
Department of Corrections					
Personal Services		805,682	819,993	921,872	101,879
Contractual Services		146,704	373,772	126,550	(247,222)
Commodities		306,851	90,185	274,200	184,015
Reimbursed Expense	(2,070)	(667)		667
Total Department of Corrections		<u>1,257,167</u>	<u>1,283,283</u>	<u>1,322,622</u>	<u>39,339</u>
Jail Physician					
Juvenile Detention					
Personal Services		5,057	1,355	15,000	13,645
Contractual Services		<u>365,644</u>	<u>364,757</u>	<u>235,000</u>	<u>(129,757)</u>
Total Juvenile Detention		<u>370,701</u>	<u>366,112</u>	<u>250,000</u>	<u>(116,112)</u>
Inmate Housing					
Contractual Services				<u>270,000</u>	<u>270,000</u>
Emergency Preparedness					
Personal Services		54,850	50,224	54,790	4,566
Contractual Services		8,732	12,533	15,225	2,692
Commodities		8,914	8,723	13,650	4,927
Reimbursed Expense			(262)		262
Total Emergency Preparedness		<u>72,496</u>	<u>71,218</u>	<u>83,665</u>	<u>12,447</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
C.E.R.T. Program				
Contractual Services	\$ 77			
Commodities	1,219	357		(357)
Total C.E.R.T. Program	1,296	357		(357)
Total Public Safety	3,167,380	3,268,228	3,536,537	268,309
Health				
Coroner				
Personal Services	2,378	2,351	2,400	49
Contractual Services	48,692	25,885	50,000	24,115
Reimbursed Expense	(1,461)	(1,757)		1,757
Total Coroner	49,609	26,479	52,400	25,921
Environmental Services				
Personal Services	87,521	87,807	89,000	1,193
Contractual Services	9,781	8,910	14,750	5,840
Commodities	2,187	1,867	3,900	2,033
Reimbursed Expense	(354)	(121)		121
Total Environmental Services	99,135	98,463	107,650	9,187
Total Health	148,744	124,942	160,050	35,108
Education				
Community College Tuition				
Contractual Services			250	250
Agriculture				
Agricultural Appropriations				
Conservation District	30,000	30,000	30,000	
Extension Council	284,500	284,500	284,500	
Fair	15,200	15,200	15,200	
4-H Awards	3,460	3,460	3,460	
Total Agricultural Appropriations	333,160	333,160	333,160	
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	20,000	20,125	20,125	
Economic Development				
Economic Development Projects				
Contractual Services	100,000	91,841	100,000	8,159
Sanitation				
Household Hazardous Waste				
Personal Services	5,000		9,900	9,900
Contractual Services	16,975	23,457	10,200	(13,257)
Commodities	953	380	2,300	1,920
Reimbursed Expense	(3,240)	(5,404)		5,404
Total Household Hazardous Waste	19,688	18,433	22,400	3,967
Capital Expenditures				
Capital Outlay				
Capital Outlay	158,973	93,125	400,000	306,875
Special Funds			2,384,000	2,384,000
Reimbursed Expense		(19,460)		19,460
Total Capital Outlay	158,973	73,665	2,784,000	2,710,335
Transfers				
Operating Transfers Out		40,926		(40,926)
Total Expenditures and Transfers	7,272,821	7,814,009	10,767,864	2,953,855
Receipts Over (Under)				
Expenditures and Transfers	(965,842)	1,112,040		
Unencumbered Cash, Beginning	4,401,835	3,435,993		
Unencumbered Cash, Ending	3,435,993	4,548,033		

See accompanying notes to financial statements

Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	413,306	663,013	644,042	18,971
Motor Vehicle Tax		61,407	45,130	44,197	933
Recreational Vehicle Tax		844	647	628	19
Delinquent Tax		18,867	16,646	8,000	8,646
16/20 M Truck Tax		1,540	1,671	1,459	212
In Lieu of Tax		1,760	5,601		5,601
Total Taxes		<u>497,724</u>	<u>732,708</u>	<u>698,326</u>	<u>34,382</u>
Intergovernmental					
Slider		6,945			
Total Cash Receipts / Revenue		<u>504,669</u>	<u>732,708</u>	<u>698,326</u>	<u>34,382</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		575,671	643,922	643,658	(264)
Special Funds				211,000	211,000
Total Expenditures and Transfers		<u>575,671</u>	<u>643,922</u>	<u>854,658</u>	<u>210,736</u>
Receipts Over (Under)					
Expenditures and Transfers	(71,002)	88,786		
Unencumbered Cash, Beginning		<u>194,371</u>	<u>123,369</u>		
Unencumbered Cash, Ending		<u>123,369</u>	<u>212,155</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	80,811	109,388	105,350	4,038
Motor Vehicle Tax		15,336	9,181	8,988	193
Recreational Vehicle Tax		211	131	127	4
Delinquent Tax		4,390	3,428	2,000	1,428
16/20 M Truck Tax		339	418	296	122
In Lieu of Tax		357	983		983
Neighborhood Revitalization Rebates				(29)	29
Total Taxes		<u>101,444</u>	<u>123,529</u>	<u>116,732</u>	<u>6,797</u>
Intergovernmental					
Slider		<u>1,408</u>			
Total Cash Receipts / Revenue		<u>102,852</u>	<u>123,529</u>	<u>116,732</u>	<u>6,797</u>
Expenditures and Transfers					
Economic Development					
Contractual Services		121,148	111,654	115,000	3,346
Special Funds				46,000	46,000
Total Expenditures and Transfers		<u>121,148</u>	<u>111,654</u>	<u>161,000</u>	<u>49,346</u>
Receipts Over (Under)					
Expenditures and Transfers	(18,296)	11,875		
Unencumbered Cash, Beginning		<u>54,523</u>	<u>36,227</u>		
Unencumbered Cash, Ending		<u>36,227</u>	<u>48,102</u>		

See accompanying notes to financial statements

Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,681,786	2,971,021	2,864,972	106,049
Motor Vehicle Tax	349,877	194,271	190,014	4,257
Recreational Vehicle Tax	4,808	2,775	2,692	83
Delinquent Tax	98,767	80,151	50,000	30,151
16/20 M Truck Tax	8,862	9,518	6,250	3,268
In Lieu of Tax	7,537	26,574		26,574
Neighborhood Revitalization Rebates			(841)	841
Total Taxes	<u>2,151,637</u>	<u>3,284,310</u>	<u>3,113,087</u>	<u>171,223</u>
Intergovernmental				
Slider	<u>29,748</u>			
Miscellaneous				
Other		2,468		2,468
Total Cash Receipts / Revenue	<u>2,181,385</u>	<u>3,286,778</u>	<u>3,113,087</u>	<u>173,691</u>
Expenditures and Transfers				
General Government				
Contractual Services	650			
Health Insurance	2,286,791	2,207,000	2,500,000	293,000
KPERS	326,583	423,150	330,000	(93,150)
Life Insurance	7,913	7,236		(7,236)
Social Security	467,381	461,884	490,000	28,116
Unemployment	31,482	33,349	45,000	11,651
Workmen's Compensation	41,690	498,852	100,000	(398,852)
Special Funds			1,063,000	1,063,000
Reimbursed Expense	(329,193)	(511,873)		511,873
Total Expenditures and Transfers	<u>2,833,297</u>	<u>3,119,598</u>	<u>4,528,000</u>	<u>1,408,402</u>
Receipts Over (Under)				
Expenditures and Transfers	(651,912)	167,180		
Unencumbered Cash, Beginning	<u>2,339,947</u>	<u>1,688,035</u>		
Unencumbered Cash, Ending	<u>1,688,035</u>	<u>1,855,215</u>		

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	375,959	261,432	252,352	9,080
Motor Vehicle Tax		27,690	38,056	37,680	376
Recreational Vehicle Tax		381	547	534	13
Delinquent Tax		10,789	9,886	5,000	4,886
16/20 M Truck Tax		706	753	1,239	(486)
In Lieu of Tax		1,495	2,385		2,385
Neighborhood Revitalization Rebates				(73)	73
Total Taxes		<u>417,020</u>	<u>313,059</u>	<u>296,732</u>	<u>16,327</u>
Intergovernmental					
Federal Financial Assistance		47,721	189,816		189,816
State Grant		58,237	54,386	160,000	(105,614)
Slider		5,899			
Total Intergovernmental		<u>111,857</u>	<u>244,202</u>	<u>160,000</u>	<u>84,202</u>
Licenses, Fees, and Permits					
Service Fees		<u>143,991</u>	<u>164,611</u>	<u>125,000</u>	<u>39,611</u>
Miscellaneous					
Other		<u>16</u>			
Total Cash Receipts / Revenue		<u>672,884</u>	<u>721,872</u>	<u>581,732</u>	<u>140,140</u>
Expenditures and Transfers					
Health					
Personal Services		364,436	339,834	414,600	74,766
Contractual Services		72,459	63,233	88,200	24,967
Commodities		97,197	125,001	98,300	(26,701)
Capital Outlay		15,270	26,802	77,500	50,698
Special Funds				160,000	160,000
Reimbursed Expense			(379)		379
Total Health		<u>549,362</u>	<u>554,491</u>	<u>838,600</u>	<u>284,109</u>
Budget Credit				84,202	84,202
Total Expenditures and Transfers		<u>549,362</u>	<u>554,491</u>	<u>922,802</u>	<u>368,311</u>
Receipts Over (Under)					
Expenditures and Transfers		123,522	167,381		
Unencumbered Cash, Beginning		<u>246,141</u>	<u>369,663</u>		
Unencumbered Cash, Ending		<u>369,663</u>	<u>537,044</u>		

Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	229,766	373,276	359,922	13,354
Motor Vehicle Tax		38,649	25,567	25,097	470
Recreational Vehicle Tax		531	366	356	10
Delinquent Tax		12,042	9,866	8,000	1,866
16/20 M Truck Tax		1,008	1,051	826	225
In Lieu of Tax		995	3,015		3,015
Neighborhood Revitalization Rebates				(101)	101
Total Taxes		<u>282,991</u>	<u>413,141</u>	<u>394,100</u>	<u>19,041</u>
Intergovernmental					
Slider		<u>3,928</u>			
Total Cash Receipts / Revenue		<u>286,919</u>	<u>413,141</u>	<u>394,100</u>	<u>19,041</u>
Expenditures and Transfers					
Health					
Contractual Services		267,892	318,237	302,000	(16,237)
Special Funds				129,000	129,000
Total Expenditures and Transfers		<u>267,892</u>	<u>318,237</u>	<u>431,000</u>	<u>112,763</u>
Receipts Over (Under)					
Expenditures and Transfers		19,027	94,904		
Unencumbered Cash, Beginning		<u>41,910</u>	<u>60,937</u>		
Unencumbered Cash, Ending		<u>60,937</u>	<u>155,841</u>		

Montgomery County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	134,622	165,729	185,941	(20,212)
Motor Vehicle Tax		23,448	15,067	14,785	282
Recreational Vehicle Tax		322	216	209	7
Delinquent Tax		6,665	5,441	5,000	441
16/20 M Truck Tax		578	638	486	152
In Lieu of Tax		586	1,436		1,436
Neighborhood Revitalization Rebates				(52)	52
Total Taxes		<u>166,221</u>	<u>188,527</u>	<u>206,369</u>	<u>(17,842)</u>
Intergovernmental					
Slider		<u>2,314</u>			
Total Cash Receipts / Revenue		<u>168,535</u>	<u>188,527</u>	<u>206,369</u>	<u>(17,842)</u>
Expenditures and Transfers					
Health					
Contractual Services		220,110	149,476	198,000	48,524
Special Funds				74,000	74,000
Total Expenditures and Transfers		<u>220,110</u>	<u>149,476</u>	<u>272,000</u>	<u>122,524</u>
Receipts Over (Under)					
Expenditures and Transfers	(51,575)	39,051		
Unencumbered Cash, Beginning		<u>89,892</u>	<u>38,317</u>		
Unencumbered Cash, Ending		<u>38,317</u>	<u>77,368</u>		

See accompanying notes to financial statements

Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 179,765	262,547	253,313	9,234
Motor Vehicle Tax	20,103	18,934	18,690	244
Recreational Vehicle Tax	277	272	265	7
Delinquent Tax	6,222	6,222	4,000	2,222
16/20 M Truck Tax	372	549	615	(66)
In Lieu of Tax	741	2,032		2,032
Neighborhood Revitalization Rebates			(71)	71
Total Taxes	<u>207,480</u>	<u>290,556</u>	<u>276,812</u>	<u>13,744</u>
Intergovernmental				
Slider	<u>2,924</u>			
Transfers				
Operating Transfers In		<u>9,900</u>		<u>9,900</u>
Miscellaneous				
Reimbursed Expense	71,751	76,794	80,000	(3,206)
Other		220		220
Total Miscellaneous	<u>71,751</u>	<u>77,014</u>	<u>80,000</u>	<u>(2,986)</u>
Total Cash Receipts / Revenue	<u>282,155</u>	<u>377,470</u>	<u>356,812</u>	<u>20,658</u>
Expenditures and Transfers				
Agriculture				
Personal Services	91,570	83,939	95,700	11,761
Contractual Services	11,791	10,148	11,000	852
Commodities	101,840	177,201	210,000	32,799
Special Funds			87,000	87,000
Reimbursed Expense	(10,151)			
Total Agriculture	<u>195,050</u>	<u>271,288</u>	<u>403,700</u>	<u>132,412</u>
Transfers				
Operating Transfers Out	<u>40,000</u>	<u>15,000</u>		(15,000)
Total Expenditures and Transfers	<u>235,050</u>	<u>286,288</u>	<u>403,700</u>	<u>117,412</u>
Receipts Over (Under)				
Expenditures and Transfers	47,105	91,182		
Unencumbered Cash, Beginning	43,826	91,066		
Prior Year Encumbr. Cancelled	<u>135</u>	<u>16</u>		
Unencumbered Cash, Ending	<u>91,066</u>	<u>182,264</u>		

Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 3,616,924	4,820,203	4,648,275	171,928
Motor Vehicle Tax	246,658	364,041	360,646	3,395
Recreational Vehicle Tax	3,391	5,239	5,109	130
Delinquent Tax	98,917	109,157	30,000	79,157
16/20 M Truck Tax	5,931	6,714	11,863	(5,149)
In Lieu of Tax	14,304	40,268	5,000	35,268
Special Assessments	12,463	10,518		10,518
Other Intergovernmental	291	291		291
Total Taxes	<u>3,998,879</u>	<u>5,356,431</u>	<u>5,060,893</u>	<u>295,538</u>
Intergovernmental				
Special City & County Highway	958,915	1,002,549	1,059,177	(56,628)
Slider	56,460			
Total Intergovernmental	<u>1,015,375</u>	<u>1,002,549</u>	<u>1,059,177</u>	<u>(56,628)</u>
Miscellaneous				
Reimbursed Expense		343		343
Other	39,239	20,359		20,359
Total Miscellaneous	<u>39,239</u>	<u>20,702</u>		<u>20,702</u>
Total Cash Receipts / Revenue	<u>5,053,493</u>	<u>6,379,682</u>	<u>6,120,070</u>	<u>259,612</u>
Expenditures and Transfers				
Public Works				
Personal Services	1,169,600	1,230,204	1,300,480	70,276
Contractual Services	157,336	166,305	259,300	92,995
Commodities	3,023,957	3,261,283	3,336,900	75,617
Capital Outlay	358,426	68,529	438,000	369,471
Special Funds			1,594,000	1,594,000
Reimbursed Expense	(104,646)	(115,072)		115,072
Total Public Works	<u>4,604,673</u>	<u>4,611,249</u>	<u>6,928,680</u>	<u>2,317,431</u>
Transfers				
Operating Transfers Out	400,000	400,000		(400,000)
Budget Credit			343	343
Total Expenditures and Transfers	<u>5,004,673</u>	<u>5,011,249</u>	<u>6,929,023</u>	<u>1,917,774</u>
Receipts Over (Under)				
Expenditures and Transfers	48,820	1,368,433		
Unencumbered Cash, Beginning	1,131,970	1,181,458		
Prior Year Encumbr. Cancelled	668	110		
Unencumbered Cash, Ending	<u>1,181,458</u>	<u>2,550,001</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 264,988	140,009	135,269	4,740
Motor Vehicle Tax	42,550	33,447	32,148	1,299
Recreational Vehicle Tax	773	639	581	58
Delinquent Tax	12,154	7,726	4,000	3,726
16/20 M Truck Tax	1,434	2,061	2,038	23
In Lieu of Tax	2,439	2,600		2,600
Total Taxes	<u>324,338</u>	<u>186,482</u>	<u>174,036</u>	<u>12,446</u>
Intergovernmental				
Slider	<u>8,667</u>			
Miscellaneous				
Other	<u>731</u>	<u>15</u>	<u>32</u>	(<u>17</u>)
Total Cash Receipts / Revenue	<u>333,736</u>	<u>186,497</u>	<u>174,068</u>	<u>12,429</u>
Expenditures and Transfers				
Public Safety				
Personal Services	93,730	89,129	105,000	15,871
Contractual Services	89,285	113,354	100,386	(12,968)
Commodities	71,290	30,649	80,000	49,351
Capital Outlay	56,670	8,947	145,200	136,253
Reimbursed Expense	(343)	(913)		913
Total Public Safety	<u>310,632</u>	<u>241,166</u>	<u>430,586</u>	<u>189,420</u>
Transfers				
Operating Transfers Out	<u>25,000</u>	<u>100,000</u>		(100,000)
Total Expenditures and Transfers	<u>335,632</u>	<u>341,166</u>	<u>430,586</u>	<u>89,420</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,896)	(154,669)		
Unencumbered Cash, Beginning	290,086	288,190		
Prior Year Encumbr. Cancelled		143		
Unencumbered Cash, Ending	<u>288,190</u>	<u>133,664</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Rural Fire Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 9,381	(124)		(124)
Motor Vehicle Tax	1,876	1,266	1,213	53
Recreational Vehicle Tax	34	24	22	2
Delinquent Tax	522	280	200	80
16/20 M Truck Tax	95	90	89	1
In Lieu of Tax	92			
Total Taxes	<u>12,000</u>	<u>1,536</u>	<u>1,524</u>	<u>12</u>
Intergovernmental				
Slider	<u>327</u>			
Miscellaneous				
Other			4,000	(4,000)
Total Cash Receipts / Revenue	<u>12,327</u>	<u>1,536</u>	<u>5,524</u>	<u>(3,988)</u>
Expenditures and Transfers				
Public Safety				
Health Insurance	14	18,075	13,750	(4,325)
KPERS	1,509	4,577	3,000	(1,577)
Social Security	7,173	6,635	8,000	1,365
Unemployment	552	480	750	270
Workmen's Compensation			4,500	4,500
Total Expenditures and Transfers	<u>9,248</u>	<u>29,767</u>	<u>30,000</u>	<u>233</u>
Receipts Over (Under)				
Expenditures and Transfers	3,079	(28,231)		
Unencumbered Cash, Beginning	<u>34,599</u>	<u>37,678</u>		
Unencumbered Cash, Ending	<u>37,678</u>	<u>9,447</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	142,868	165,731	179,414	(13,683)
Motor Vehicle Tax		15,359	14,976	14,785	191
Recreational Vehicle Tax		211	215	209	6
Delinquent Tax		5,180	4,712	2,000	2,712
16/20 M Truck Tax		385	418	486	(68)
In Lieu of Tax		586	1,476		1,476
Neighborhood Revitalization Rebates				(50)	50
Total Taxes		<u>164,589</u>	<u>187,528</u>	<u>196,844</u>	<u>(9,316)</u>
Intergovernmental					
Slider		2,314			
Total Cash Receipts / Revenue		<u>166,903</u>	<u>187,528</u>	<u>196,844</u>	<u>(9,316)</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		163,273	151,310	165,000	13,690
Special Funds				65,000	65,000
Total Expenditures and Transfers		<u>163,273</u>	<u>151,310</u>	<u>230,000</u>	<u>78,690</u>
Receipts Over (Under)					
Expenditures and Transfers		3,630	36,218		
Unencumbered Cash, Beginning		<u>38,970</u>	<u>42,600</u>		
Unencumbered Cash, Ending		<u>42,600</u>	<u>78,818</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 23,232	24,387	24,000	387
Total Cash Receipts / Revenue	<u>23,232</u>	<u>24,387</u>	<u>24,000</u>	<u>387</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>20,000</u>	<u>24,000</u>	<u>24,000</u>	
Total Expenditures and Transfers	<u>20,000</u>	<u>24,000</u>	<u>24,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	3,232	387		
Unencumbered Cash, Beginning		<u>3,232</u>		
Unencumbered Cash, Ending	<u>3,232</u>	<u>3,619</u>		

See accompanying notes to financial statements

Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	451,790	656,037	632,515	23,522
Motor Vehicle Tax		46,047	47,090	46,489	601
Recreational Vehicle Tax		633	676	659	17
Delinquent Tax		14,174	15,389	5,000	10,389
16/20 M Truck Tax		1,155	1,253	1,529	(276)
In Lieu of Tax		1,844	5,545		5,545
Neighborhood Revitalization Rebates				(177)	177
Total Taxes		<u>515,643</u>	<u>725,990</u>	<u>686,015</u>	<u>39,975</u>
Intergovernmental					
Slider		<u>7,279</u>			
Miscellaneous					
Other		<u>4,228</u>			
Total Cash Receipts / Revenue		<u>527,150</u>	<u>725,990</u>	<u>686,015</u>	<u>39,975</u>
Expenditures and Transfers					
Public Works					
Personal Services		118,541	115,073	123,200	8,127
Contractual Services		78,464	113,274	350,000	236,726
Commodities		42,814	91,457	175,000	83,543
Special Funds				212,000	212,000
Total Expenditures and Transfers		<u>239,819</u>	<u>319,804</u>	<u>860,200</u>	<u>540,396</u>
Receipts Over (Under)					
Expenditures and Transfers		287,331	406,186		
Unencumbered Cash, Beginning		477,480	765,036		
Prior Year Encumbr. Cancelled		<u>225</u>	<u>118</u>		
Unencumbered Cash, Ending		<u>765,036</u>	<u>1,171,340</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 14,971	(10)	(10)	
Motor Vehicle Tax	1,738	1,580	1,548	32
Recreational Vehicle Tax	24	23	22	1
Delinquent Tax	678	436	400	36
16/20 M Truck Tax	83	47	51	(4)
In Lieu of Tax	62	44		44
Neighborhood Revitalization Rebates			(2)	2
Total Taxes	<u>17,556</u>	<u>2,120</u>	<u>2,019</u>	<u>101</u>
Intergovernmental				
Slider	244			
Total Cash Receipts / Revenue	<u>17,800</u>	<u>2,120</u>	<u>2,019</u>	<u>101</u>
Expenditures and Transfers				
General Government				
Contractual Services	22,460	6,836	19,548	12,712
Special Funds			8,000	8,000
Total Expenditures and Transfers	<u>22,460</u>	<u>6,836</u>	<u>27,548</u>	<u>20,712</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,660)	(4,716)		
Unencumbered Cash, Beginning	<u>9,376</u>	<u>4,716</u>		
Unencumbered Cash, Ending	<u>4,716</u>	<u></u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 18,742	19,675	19,000	675
Total Cash Receipts / Revenue	<u>18,742</u>	<u>19,675</u>	<u>19,000</u>	<u>675</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>18,256</u>	<u>19,000</u>	<u>19,000</u>	
Total Expenditures and Transfers	<u>18,256</u>	<u>19,000</u>	<u>19,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	486	675		
Unencumbered Cash, Beginning	<u>1</u>	<u>487</u>		
Unencumbered Cash, Ending	<u>487</u>	<u>1,162</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Tourism and Convention Promotion Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	261,273	277,224	290,000
Total Cash Receipts / Revenue		<u>261,273</u>	<u>277,224</u>	<u>290,000</u>
Expenditures and Transfers				
Economic Development				
Contractual Services		261,273	277,224	290,000
Total Expenditures and Transfers		<u>261,273</u>	<u>277,224</u>	<u>290,000</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

See accompanying notes to financial statements

Montgomery County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	16,726
Total Cash Receipts / Revenue		16,726
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		16,726
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		16,726

See accompanying notes to financial statements

Montgomery County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 40,000	15,000
Total Cash Receipts / Revenue	<u>40,000</u>	<u>15,000</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	40,000	15,000
Unencumbered Cash, Beginning	<u>64,379</u>	<u>104,379</u>
Unencumbered Cash, Ending	<u>104,379</u>	<u>119,379</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 250,000	200,000
Total Cash Receipts / Revenue	<u>250,000</u>	<u>200,000</u>
Expenditures and Transfers		
Public Works		
Commodities		80,586
Total Expenditures and Transfers		<u>80,586</u>
Receipts Over (Under)		
Expenditures and Transfers	250,000	119,414
Unencumbered Cash, Beginning	<u>9,856</u>	<u>259,856</u>
Unencumbered Cash, Ending	<u>259,856</u>	<u>379,270</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 150,000	200,000
Total Cash Receipts / Revenue	<u>150,000</u>	<u>200,000</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>114,298</u>	<u>114,298</u>
Total Expenditures and Transfers	<u>114,298</u>	<u>114,298</u>
Receipts Over (Under)		
Expenditures and Transfers	35,702	85,702
Unencumbered Cash, Beginning	<u>328,863</u>	<u>364,565</u>
Unencumbered Cash, Ending	<u><u>364,565</u></u>	<u><u>450,267</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Special Rural Fire Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 25,000	100,000
Total Cash Receipts / Revenue	<u>25,000</u>	<u>100,000</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>10,000</u>	
Total Expenditures and Transfers	<u>10,000</u>	
Receipts Over (Under)		
Expenditures and Transfers	15,000	100,000
Unencumbered Cash, Beginning	<u>16,500</u>	<u>31,500</u>
Unencumbered Cash, Ending	<u>31,500</u>	<u>131,500</u>

See accompanying notes to financial statements

Montgomery County, Kansas
GIS Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Contractual Services	34,709	25,291
Total Expenditures and Transfers	34,709	25,291
Receipts Over (Under)		
Expenditures and Transfers	(34,709)	(25,291)
Unencumbered Cash, Beginning	60,000	25,291
Unencumbered Cash, Ending	25,291	

See accompanying notes to financial statements

Montgomery County, Kansas
Sewer District No 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Sanitation				
Contractual Services				13,316
Total Expenditures and Transfers				13,316
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		13,316	13,316	
Unencumbered Cash, Ending		13,316	13,316	

See accompanying notes to financial statements

Sewer District No 2 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Special Assessments	\$ 663	1,388		1,388
Licenses, Fees, and Permits				
Service Fees	211,731	211,462	240,000	(28,538)
Miscellaneous				
Other	219	4		4
Total Cash Receipts / Revenue	212,613	212,854	240,000	(27,146)
Expenditures and Transfers				
Sanitation				
Contractual Services	269,038	234,853	225,000	(9,853)
Commodities	1,241	168	1,000	832
Capital Outlay			25,000	25,000
Total Sanitation	270,279	235,021	251,000	15,979
Debt Service				
Principal	16,805	16,805		(16,805)
Total Expenditures and Transfers	287,084	251,826	251,000	(826)
Receipts Over (Under)				
Expenditures and Transfers	(74,471)	(38,972)		
Unencumbered Cash, Beginning	196,609	122,138		
Unencumbered Cash, Ending	122,138	83,166		

Montgomery County, Kansas
Sewer District No 5 Special Assessments Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Taxes		
Special Assessments	\$ (229)	
Total Cash Receipts / Revenue	(229)	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	(229)	
Unencumbered Cash, Beginning	229	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Montgomery County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 60,806	56,452	70,000	(13,548)
Total Cash Receipts / Revenue	<u>60,806</u>	<u>56,452</u>	<u>70,000</u>	<u>(13,548)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	65,539	61,299	60,000	(1,299)
Commodities		243	10,000	9,757
Total Expenditures and Transfers	<u>65,539</u>	<u>61,542</u>	<u>70,000</u>	<u>8,458</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,733)	(5,090)		
Unencumbered Cash, Beginning	<u>21,792</u>	<u>17,059</u>		
Unencumbered Cash, Ending	<u>17,059</u>	<u>11,969</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Sewer District No 4 Bond and Int. Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 345	52		52
Special Assessments	8,871	5,482	10,466	(4,984)
Total Taxes	<u>9,216</u>	<u>5,534</u>	<u>10,466</u>	<u>(4,932)</u>
Use of Money and Property				
Interest on Investments	21	20		20
Total Cash Receipts / Revenue	<u>9,237</u>	<u>5,554</u>	<u>10,466</u>	<u>(4,912)</u>
Expenditures and Transfers				
Debt Service				
Principal	10,000	10,716	10,000	(716)
Interest	1,431		715	715
Commission & Postage			10	10
Total Expenditures and Transfers	<u>11,431</u>	<u>10,716</u>	<u>10,725</u>	<u>9</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,194)	(5,162)		
Unencumbered Cash, Beginning	<u>9,690</u>	<u>7,496</u>		
Unencumbered Cash, Ending	<u>7,496</u>	<u>2,334</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Sewer District No 5 Bond and Int. Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 410	2,393		2,393
Special Assessments	11,501	10,753	12,610	(1,857)
Total Taxes	11,911	13,146	12,610	536
Use of Money and Property				
Interest on Investments	43	44	300	(256)
Total Cash Receipts / Revenue	11,954	13,190	12,910	280
Expenditures and Transfers				
Debt Service				
Principal	10,000	12,611	11,000	(1,611)
Interest	2,311		1,610	1,610
Commission & Postage			10	10
Total Expenditures and Transfers	12,311	12,611	12,620	9
Receipts Over (Under)				
Expenditures and Transfers	(357)	579		
Unencumbered Cash, Beginning	19,116	18,759		
Unencumbered Cash, Ending	18,759	19,338		

See accompanying notes to financial statements

Montgomery County, Kansas
No Fund Warrants Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	463,004	169,862	163,985	5,877
Motor Vehicle Tax			43,242	43,167	75
Recreational Vehicle Tax			625	612	13
Delinquent Tax		5,359	7,515	3,000	4,515
16/20 M Truck Tax				1,420	(1,420)
In Lieu of Tax		1,712	1,141		1,141
Neighborhood Revitalization Rebates				(167)	167
Total Taxes		<u>470,075</u>	<u>222,385</u>	<u>212,017</u>	<u>10,368</u>
Intergovernmental					
Slider		<u>6,758</u>			
Transfers					
Operating Transfers In		<u>200,771</u>			
Miscellaneous					
Other		<u>48,801</u>			
Total Cash Receipts / Revenue		<u>726,405</u>	<u>222,385</u>	<u>212,017</u>	<u>10,368</u>
Expenditures and Transfers					
Debt Service					
Principal		289,881	595,000	425,000	(170,000)
Interest		55,841	8,068	42,000	33,932
Special Funds				145,000	145,000
Total Expenditures and Transfers		<u>345,722</u>	<u>603,068</u>	<u>612,000</u>	<u>8,932</u>
Receipts Over (Under)					
Expenditures and Transfers		380,683	(380,683)		
Unencumbered Cash, Beginning			<u>380,683</u>		
Unencumbered Cash, Ending		<u>380,683</u>	<u>380,683</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Assessments Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Debt Service				
Principal				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		20,430	20,430	
Unencumbered Cash, Ending		20,430	20,430	

See accompanying notes to financial statements

Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Sanitation				
Contractual Services				60,085
Total Expenditures and Transfers				60,085
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		60,086	60,086	
Unencumbered Cash, Ending		60,086	60,086	

See accompanying notes to financial statements

Montgomery County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 275,447	270,978
Total Cash Receipts / Revenue	<u>275,447</u>	<u>270,978</u>
Expenditures and Transfers		
General Government		
Personal Services	224,542	222,701
Contractual Services	34,179	23,598
Capital Outlay		10,824
Total General Government	<u>258,721</u>	<u>257,123</u>
Transfers		
Operating Transfers Out	<u>23,736</u>	<u>16,726</u>
Total Expenditures and Transfers	<u>282,457</u>	<u>273,849</u>
Receipts Over (Under)		
Expenditures and Transfers	(7,010)	(2,871)
Unencumbered Cash, Beginning	<u>23,736</u>	<u>16,726</u>
Unencumbered Cash, Ending	<u>16,726</u>	<u>13,855</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,417	6,360
Total Cash Receipts / Revenue	<u>3,417</u>	<u>6,360</u>
Expenditures and Transfers		
General Government		
Commodities	<u>3,022</u>	<u>4,152</u>
Total Expenditures and Transfers	<u>3,022</u>	<u>4,152</u>
Receipts Over (Under)		
Expenditures and Transfers	395	2,208
Unencumbered Cash, Beginning	<u>738</u>	<u>1,133</u>
Unencumbered Cash, Ending	<u><u>1,133</u></u>	<u><u>3,341</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 750	3,120
Miscellaneous		
Sale of Confiscations	28,600	27,107
Total Cash Receipts / Revenue	29,350	30,227
Expenditures and Transfers		
Public Safety		
Contractual Services	13,442	6,594
Commodities	12,844	15,449
Total Expenditures and Transfers	26,286	22,043
Receipts Over (Under)		
Expenditures and Transfers	3,064	8,184
Unencumbered Cash, Beginning	775	3,840
Prior Year Encumbr. Cancelled	1	
Unencumbered Cash, Ending	3,840	12,024

See accompanying notes to financial statements

Montgomery County, Kansas
Conceal and Carry Permit Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,720	2,215
Total Cash Receipts / Revenue	<u>3,720</u>	<u>2,215</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	2,000	
Commodities	<u>730</u>	1,675
Total Expenditures and Transfers	<u>2,730</u>	<u>1,675</u>
Receipts Over (Under)		
Expenditures and Transfers	990	540
Unencumbered Cash, Beginning	<u>1,019</u>	2,009
Unencumbered Cash, Ending	<u><u>2,009</u></u>	<u><u>2,549</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 33,626	32,385
Use of Money and Property		
Interest on Investments	50	91
Miscellaneous		
Other		108
Total Cash Receipts / Revenue	33,676	32,584
Expenditures and Transfers		
General Government		
Contractual Services	10,088	10,820
Commodities	7,926	1,546
Total Expenditures and Transfers	18,014	12,366
Receipts Over (Under)		
Expenditures and Transfers	15,662	20,218
Unencumbered Cash, Beginning	10,741	26,403
Unencumbered Cash, Ending	26,403	46,621

See accompanying notes to financial statements

Montgomery County, Kansas
Law Enforcement Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Contractual Services	194	
Total Expenditures and Transfers	194	
Receipts Over (Under)		
Expenditures and Transfers	(194)	
Unencumbered Cash, Beginning	195	1
Unencumbered Cash, Ending	1	1

See accompanying notes to financial statements

Montgomery County, Kansas
Community Corrections Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 241,700	238,771
Transfers		
Operating Transfers In		3,189
Miscellaneous		
Other	4,946	401
Total Cash Receipts / Revenue	246,646	242,361
Expenditures and Transfers		
Public Safety		
Personal Services	159,025	157,272
Contractual Services	22,990	23,283
Commodities	6,435	2,511
Capital Outlay		1,064
Health Insurance	57,991	51,311
KPERs	8,994	9,938
Social Security	12,777	10,667
Unemployment	1,001	743
Workmen's Compensation	5,673	5,171
Reimbursed Expense	(15)	(45)
Total Expenditures and Transfers	274,871	261,915
Receipts Over (Under)		
Expenditures and Transfers	(28,225)	(19,554)
Unencumbered Cash, Beginning	64,836	36,793
Prior Year Encumbr. Cancelled	182	
Unencumbered Cash, Ending	36,793	17,239

See accompanying notes to financial statements

Montgomery County, Kansas
D.A.R.E. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	19	19
Unencumbered Cash, Ending	19	19

See accompanying notes to financial statements

Montgomery County, Kansas
Victim Witness Program Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	162	162
Unencumbered Cash, Ending	162	162

See accompanying notes to financial statements

Montgomery County, Kansas
Indigent Inmates - DOC Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	8,091
Licenses, Fees, and Permits		
Officer Fees		150
Transfers		
Operating Transfers In		3,672
Miscellaneous		
D.O.C. Commissary		855
Total Cash Receipts / Revenue		12,768
Expenditures and Transfers		
Public Safety		
Contractual Services		502
Commodities		158
Total Expenditures and Transfers		660
Receipts Over (Under)		
Expenditures and Transfers		12,108
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		12,108

See accompanying notes to financial statements

Montgomery County, Kansas
Registered Offenders Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,310	5,063
Total Cash Receipts / Revenue	<u>5,310</u>	<u>5,063</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	1,000	
Commodities	<u>2,099</u>	<u>6,501</u>
Total Expenditures and Transfers	<u>3,099</u>	<u>6,501</u>
Receipts Over (Under)		
Expenditures and Transfers	2,211	(1,438)
Unencumbered Cash, Beginning	<u>300</u>	<u>2,511</u>
Unencumbered Cash, Ending	<u><u>2,511</u></u>	<u><u>1,073</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
VIN Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 21,466	31,781
Miscellaneous		
D.O.C. Miscellaneous		9,362
Reimbursed Expense	1,875	
Other	3,080	5,150
Total Miscellaneous	4,955	14,512
Total Cash Receipts / Revenue	26,421	46,293
Expenditures and Transfers		
Public Safety		
Contractual Services	1,085	6,899
Commodities	15,026	31,478
Reimbursed Expense	(650)	
Total Expenditures and Transfers	15,461	38,377
Receipts Over (Under)		
Expenditures and Transfers	10,960	7,916
Unencumbered Cash, Beginning	1,979	12,939
Unencumbered Cash, Ending	12,939	20,855

See accompanying notes to financial statements

Montgomery County, Kansas
Byrne Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 3,189	
Total Cash Receipts / Revenue	<u>3,189</u>	
Expenditures and Transfers		
Transfers		
Operating Transfers Out		3,189
Total Expenditures and Transfers		<u>3,189</u>
Receipts Over (Under)		
Expenditures and Transfers	3,189	(3,189)
Unencumbered Cash, Beginning		3,189
Unencumbered Cash, Ending	<u>3,189</u>	<u>3,189</u>

See accompanying notes to financial statements

Montgomery County, Kansas
CDBG Micro Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Service Fees	\$	109
Use of Money and Property		
Interest on Investments	202	212
Loan Repayment	2,251	3,398
Total Use of Money and Property	2,453	3,610
Total Cash Receipts / Revenue	2,453	3,719
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	2,453	3,719
Unencumbered Cash, Beginning	81,495	83,948
Unencumbered Cash, Ending	83,948	87,667

See accompanying notes to financial statements

Montgomery County, Kansas
FEMA - Flood Buyout Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 140,244	256,966
Miscellaneous		
Local Match	20,996	
Other		241
Total Miscellaneous	20,996	241
Total Cash Receipts / Revenue	161,240	257,207
Expenditures and Transfers		
Disaster Recovery		
Contractual Services	419,927	179,663
Total Expenditures and Transfers	419,927	179,663
Receipts Over (Under)		
Expenditures and Transfers	(258,687)	77,544
Unencumbered Cash, Beginning		(258,687)
Unencumbered Cash, Ending	(258,687)	(181,143)

See accompanying notes to financial statements

Montgomery County, Kansas
EECBG Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	149,800
Total Cash Receipts / Revenue		149,800
Expenditures and Transfers		
General Government		
Contractual Services		149,800
Total Expenditures and Transfers		149,800
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Montgomery County, Kansas
HMTA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	124	124
Unencumbered Cash, Ending	124	124

See accompanying notes to financial statements

Montgomery County, Kansas
FEMA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 136,615	102,517
State Grant	18,123	13,133
Total Cash Receipts / Revenue	154,738	115,650
Expenditures and Transfers		
Public Works		
Commodities		115,650
Disaster Recovery		
Commodities	12,050	
Public Works		
Contractual Services	126,546	
Commodities	9,138	
Total Public Works	135,684	
Total Disaster Recovery	147,734	
Transfers		
Operating Transfers Out	200,771	
Total Expenditures and Transfers	348,505	115,650
Receipts Over (Under)		
Expenditures and Transfers	(193,767)	
Unencumbered Cash, Beginning	212,821	19,054
Unencumbered Cash, Ending	19,054	19,054

See accompanying notes to financial statements

Montgomery County, Kansas
EDA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1,176	1,176
Unencumbered Cash, Ending	1,176	1,176

See accompanying notes to financial statements

Montgomery County, Kansas
CDBG - Sewer District Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	115,029
Licenses, Fees, and Permits		
Officer Fees		(1)
Total Cash Receipts / Revenue		115,028
Expenditures and Transfers		
Sanitation		
Contractual Services		115,028
Total Expenditures and Transfers		115,028
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1	1
Unencumbered Cash, Ending	1	1

See accompanying notes to financial statements

Montgomery County, Kansas
Emergency Preparedness Planning Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 29,809	29,809
Total Cash Receipts / Revenue	<u>29,809</u>	<u>29,809</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>30,505</u>	
Total Expenditures and Transfers	<u>30,505</u>	
Receipts Over (Under)		
Expenditures and Transfers	(696)	29,809
Unencumbered Cash, Beginning	<u>30,000</u>	<u>29,304</u>
Unencumbered Cash, Ending	<u>29,304</u>	<u>59,113</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Juvenile Justice Authority Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	499	499
Unencumbered Cash, Ending	499	499

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Case Management Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 392,044	228,394
Miscellaneous		
Other	322	50
Total Cash Receipts / Revenue	392,366	228,444
Expenditures and Transfers		
Public Safety		
Personal Services	138,238	144,876
Contractual Services	77,868	88,805
Commodities	3,266	5,701
Capital Outlay	5,316	10,470
Health Insurance	69,382	74,768
Reimbursed Expense	(9,549)	(13,246)
Total Expenditures and Transfers	284,521	311,374
Receipts Over (Under)		
Expenditures and Transfers	107,845	(82,930)
Unencumbered Cash, Beginning	1,223	109,199
Prior Year Encumbr. Cancelled	131	
Unencumbered Cash, Ending	109,199	26,269

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Juvenile Intake/Assessm Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 144,723	100,299
Total Cash Receipts / Revenue	<u>144,723</u>	<u>100,299</u>
Expenditures and Transfers		
Public Safety		
Personal Services	44,959	54,466
Contractual Services	20,160	14,446
Commodities	2,416	2,648
Capital Outlay	3,670	6,865
Health Insurance	37,388	45,816
Reimbursed Expense		(92)
Total Expenditures and Transfers	<u>108,593</u>	<u>124,149</u>
Receipts Over (Under)		
Expenditures and Transfers	36,130	(23,850)
Unencumbered Cash, Beginning	(3,088)	33,107
Prior Year Encumbr. Cancelled	<u>65</u>	<u>15</u>
Unencumbered Cash, Ending	<u>33,107</u>	<u>9,272</u>

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Prevention Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 121,760	84,451
Transfers		
Operating Transfers In		14,300
Total Cash Receipts / Revenue	121,760	98,751
Expenditures and Transfers		
Public Safety		
Personal Services	62,051	65,276
Contractual Services	19,343	13,464
Commodities	3,143	1,923
Capital Outlay	3,864	622
Health Insurance	18,170	24,389
Total Expenditures and Transfers	106,571	105,674
Receipts Over (Under)		
Expenditures and Transfers	15,189	(6,923)
Unencumbered Cash, Beginning	788	16,001
Prior Year Encumbr. Cancelled	24	90
Unencumbered Cash, Ending	16,001	9,168

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Incentive Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 34,045	3,063
Licenses, Fees, and Permits		
Officer Fees	226	
Total Cash Receipts / Revenue	<u>34,271</u>	<u>3,063</u>
Expenditures and Transfers		
Public Safety		
Personal Services	23,656	10,920
Contractual Services	2,145	1,312
Commodities	110	587
Capital Outlay	836	149
Health Insurance	9,869	
Total Expenditures and Transfers	<u>36,616</u>	<u>12,968</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,345)	(9,905)
Unencumbered Cash, Beginning	<u>12,250</u>	<u>9,905</u>
Unencumbered Cash, Ending	<u><u>9,905</u></u>	<u><u> </u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Juvenile Intensive Supervision Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 85,350	50,546
Total Cash Receipts / Revenue	<u>85,350</u>	<u>50,546</u>
Expenditures and Transfers		
Public Safety		
Personal Services	45,340	49,163
Contractual Services	11,649	6,357
Commodities	1,002	1,405
Capital Outlay	1,548	4,111
Health Insurance	10,937	10,972
Total Expenditures and Transfers	<u>70,476</u>	<u>72,008</u>
Receipts Over (Under)		
Expenditures and Transfers	14,874	(21,462)
Unencumbered Cash, Beginning	7,439	22,324
Prior Year Encumbr. Cancelled	11	
Unencumbered Cash, Ending	<u>22,324</u>	<u>862</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Diversion Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 36,409	46,010
Total Cash Receipts / Revenue	<u>36,409</u>	<u>46,010</u>
Expenditures and Transfers		
General Government		
Personal Services	17,500	30,000
Contractual Services	10,182	114
Commodities	<u>8,654</u>	<u>8,654</u>
Total Expenditures and Transfers	<u>27,682</u>	<u>38,768</u>
Receipts Over (Under)		
Expenditures and Transfers	8,727	7,242
Unencumbered Cash, Beginning	28,685	37,493
Prior Year Encumbr. Cancelled	<u>81</u>	<u>22</u>
Unencumbered Cash, Ending	<u><u>37,493</u></u>	<u><u>44,757</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
C.O.P.S. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	107	107
Unencumbered Cash, Ending	107	107

See accompanying notes to financial statements

Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
General Fund-Caney City	\$	192,589	192,589	
Employee Benefits		130,225	130,225	
Industrial		9,318	9,318	
Library		49,723	49,723	
Fire Law Enformnt Ambulan		18,546	18,546	
Nuisance	360	4,002	4,362	
Special City & Cnty Hwy		8,837	8,837	
General Fund-Cherryvale		205,142	205,142	
Employee Benefits		1,280	1,280	
Industrial		39	39	
Library		49,428	49,428	
Special Liability		40	40	
Fire Law Enforcmnt Ambula		732	732	
Bond And Interest		45,342	45,342	
Special Assessments	1,203	2,340	3,543	
Special City & Cnty Hwy		10,073	10,073	
General Fund-Coffeyville	(65,002) (4,040,306	3,970,488	4,816
Employee Benefits		1,537	1,537	
Library		345,317	345,105	212
Bond And Interest		8	8	
Nuisance	11,208	21,969	27,084	6,093
Special City & Cnty Hwy		46,153	46,153	
General Fund-Dearing City		17,726	17,726	
Special City & Cnty Hwy		1,808	1,808	
General Fund-Elk City		21,772	21,772	
Employee Benefits		3,049	3,049	
Special Liability		127	127	
Elk City - Nuisance		209	154	55
Special City & Cnty Hwy		1,630	1,630	
General Fund-Havana City		7,699	7,699	
Library		1	1	
Sewer	68	3,007	2,004	1,071
Nuisance	638	562	900	300
Special City & Cnty Hwy		370	370	
General Fund-Independence		1,051,618	1,051,618	
Employee Benefits		468,715	468,715	
Industrial		12,812	12,812	
Library		191,363	191,363	
Special Liability		55,625	55,625	
Bond And Interest		444,350	444,350	
Paving	5,151	6,431	8,009	3,573
Sewer	27,213	48,426	49,585	26,054
Nuisance	2,300	4,625	5,400	1,525
Special City & Cnty Hwy		41,461	41,461	
Water Line	2,667	5,335	5,335	2,667
Library Employee Benefits		65,656	65,656	

See accompanying notes to financial statements

Montgomery County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Streetscape Project	24,469	22,837	47,030	276
General Fund-Liberty City		11,341	11,341	
Bond And Interest		39	39	
Sewer	923	4,129	3,274	1,778
Special City & Cnty Hwy		415	415	
General Fund - Tyro City		10,794	10,794	
Employee Benefits		273	273	
Sewer	759	4,322	4,763	318
Special City & Cnty Hwy		971	971	
Noxious Weed		932	932	
Subtotal Cities	<u>11,957</u>	<u>7,693,376</u>	<u>7,656,595</u>	<u>48,738</u>
Townships:				
	1	436		437
General Fund-Cherokee TWP	14	2,357	1,969	402
Township Hall	345	10,002	9,156	1,191
General Fund-Cherry TWP	539			539
General Fund-Drum Creek T	2,905	2,747	3,000	2,652
General Fund-Fawn Creek T	487	315		802
General Fund-Indep TWP	25	1,153	1,158	20
General Fund-Liberty TWP	150	231		381
Township Hall	963	1,987		2,950
General Fund-Louisburg TW		4,600	4,600	
Fire Protection		7,804	7,804	
Township Hall		6,780	6,780	
General Fund-Parker TWP	143	6,004	6,050	97
Township Hall	115	5,639	4,229	1,525
General Fund-Rutland TWP	2			2
Township Hall	7			7
General Fund-Sycamore TWP	151	799	863	87
Township Hall	419	3,206	3,368	257
General Fund-West Cherry	4,547	1,629	2,296	3,880
Township Hall	2,226	917	2,717	426
Subtotal Townships	<u>13,039</u>	<u>56,606</u>	<u>53,990</u>	<u>15,655</u>
Schools:				
General Fund - USD 283	31	138,782	138,813	
Bond & Interest		69,036	69,036	
Supplemental General		40,784	40,784	
General Fund - USD 436	1,736	584,048	585,784	
Recreation Commission		102,705	102,705	
Rec Comm Employee Benefit		6,387	6,387	
Supplement General		472,326	472,326	
General Fund - USD 445	(67,354)	(3,291,512)	(3,208,978)	15,180
Capital Outlay		934,266	930,485	3,781
Bond And Interest	(3,854)	(674,742)	(668,014)	2,874
Recreation Commission		763,179	760,154	3,025
Rec Comm Employee Benefit		63,067	62,897	170
Supplemental General		3,046,985	3,034,808	12,177
General Fund - USD 446	1,181	1,858,687	1,858,122	1,746

See accompanying notes to financial statements

Montgomery County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Capital Outlay		266,905	266,905	
Recreation Commission		347,383	347,383	
Library		196,444	196,444	
Special Assessment		1	1	
Bond And Interest		326,480	326,480	
Rec Comm Employee Benefit		93,627	93,627	
Supplemental General		2,013,212	2,013,212	
General Fund - USD 447	251	315,070	315,321	
Capital Outlay		37	37	
Recreation Commission		42,404	42,404	
Bond And Interest		120,416	120,416	
Rec Comm Employee Benefit		1	1	
Supplemental General		370,378	370,378	
General Fund - USD 461	223	91,626	91,849	
Capital Outlay		756	756	
Recreation Commission		9,890	9,890	
Bond And Interest		34,104	34,104	
Supplemental General		108,530	108,530	
General Fund - USD 484		16,680	16,680	
Capital Outlay		3,641	3,641	
Recreation Commission		1,365	1,365	
Supplemental General		17,010	17,010	
General Fund - CCC		8,431,754	8,405,137	26,617
Capital Outlay - CCC		461,627	460,111	1,516
Employee Benefit - CCC		13	13	
Area Vocational - CCC		13	13	
General Fund - ICC		4,967,017	4,967,017	
Capital Outlay - ICC		179,087	179,087	
Area Vocational - ICC		16	16	
Adult Education - ICC		10	10	
Subtotal Schools	(67,786)	(30,462,003)	30,327,131	67,086
Cemeteries:				
Fawn Creek #1	1,317	7,908	8,000	1,225
Grandview #2		1,066	1,066	
Harrisonville #3		5,975	5,975	
Havana Cemetery #4	1,191	8,737	8,500	1,428
Jefferson #5	9,897	3,141	5,000	8,038
Robbins #7	49,135	9,328	6,000	52,463
Varner Ross #8		429	429	
Springhill #9	2,611	5,235	4,000	3,846
Sycamore #10	483	3,258	2,273	1,468
Oakhill #11		2,102	2,102	
Rutland #12	2,068	1,125	3,000	193
Liberty #13	560	10,000	9,987	573
Cherokee #14	829	5,046	5,000	875
Cherry #15	117	4,025	4,051	91
White #17	1,811	3,623	5,043	391
West Cherry #18	986	2,429	3,253	162
Blackjack #19	1,046	2,288	2,220	1,114
Subtotal Cemeteries	72,051	75,715	75,899	71,867

See accompanying notes to financial statements

Montgomery County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Watershed Districts:				
Verdigris Drainage #1	(554)	2,293	1,704	35
Verdigris Drainage #2	30,799			30,799
Verdigris Drainage #3	16			16
Bee Creek Watershed #15	497	24,187	24,264	420
Twin Caney Watershed #34		1,068	1,068	
Duck Creek Watershed #59		10,736	10,729	7
Subtotal Watershed Districts	<u>30,758</u>	<u>38,284</u>	<u>37,765</u>	<u>31,277</u>
Regional Library:				
General Fund		162,152	161,328	824
Employee Benefits		10,079	10,020	59
Subtotal Regional Library		<u>172,231</u>	<u>171,348</u>	<u>883</u>
Total Subdivisions	<u>60,019</u>	<u>38,498,215</u>	<u>38,322,728</u>	<u>235,506</u>
State Funds:				
State Educational Building	3,622	375,582	372,330	6,874
State Correctional Building	1,811	187,791	186,165	3,437
	4	3	7	
Total State Funds	<u>5,437</u>	<u>563,376</u>	<u>558,502</u>	<u>10,311</u>
Other Agency Funds:				
Payroll Clearing	6,216	19,511	20,816	4,911
Motor Vehicle Licenses		1,538,562	1,538,562	
Joint Mortgage Registration	186	29,613	29,613	186
Secretary of State Fees		105	105	
Heritage Trust	1,840	29,552	29,812	1,580
Unclaimed Money	921			921
Sales Tax	99,487	1,309,014	1,408,501	
Change		17,501	17,501	
State VIN Fees	70	1,139	1,119	90
Sewer District No 1 Escrow	5,101			5,101
Sewer District No 4 Escrow	2,696			2,696
Total Other Agency Funds	<u>116,517</u>	<u>2,944,997</u>	<u>3,046,029</u>	<u>15,485</u>
Distributable Funds:				
Current Tax	27,727,600	51,599,532	52,690,469	26,636,663
Delinquent Tax	330,442	1,556,132	1,465,565	421,009
Motor Vehicle Tax	48,240	3,955,915	3,957,956	46,199
Recreational Vehicle Tax	(771)	54,002	53,857	(626)
Mineral Production Tax		64,801	64,801	
Local Alcoholic Liquor		63,737	63,737	
In Lieu of Tax		427,434	427,434	
Special City and County Highw		1,113,944	1,113,944	
Neighborhood Revitalization		260,091	260,091	
Total Distributable Funds	<u>28,105,511</u>	<u>59,095,588</u>	<u>60,097,854</u>	<u>27,103,245</u>
Total Agency Funds	<u>28,287,484</u>	<u>101,102,176</u>	<u>102,025,113</u>	<u>27,364,547</u>

See accompanying notes to financial statements

County of Montgomery, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2010

Statement 5

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
Sewer District No. 4	6.9-7.2%	4/1/1990	108,198	10/1/2010	10,000		10,000		-	358
Sewer District No. 5	7.00%	5/1/1991	131,766	9/1/2011	23,000		11,000		12,000	805
<u>No Fund Warrants</u>										
Flood Disaster Recovery	4.97%	2/22/2008	1,010,500	8/1/2013	808,400		808,400		-	18,166
<u>CDBG Loans:</u>										
KDHE Loan	3.06%	2/5/2002	250,000	9/1/2023	190,202		11,069		179,133	5,736
<u>Economic Incentive Contract:</u>										
Cessna	0.00%	7/1/2006	1,200,000	7/1/2018	900,000		100,000		800,000	
<u>Capital Leases:</u>										
3 Motor Graders	3.95%	9/25/2006	381,964	9/25/2013	230,983		54,407		176,576	8,586
Emergency Phone Equip	10.78%	6/5/2006	139,477	6/15/2011	50,105		32,497		17,608	3,823
GIS System	5.56%	5/7/2007	157,000	1/1/2013	49,302		32,416		16,886	2,294
3 Motor Graders	4.46%	8/7/2007	311,452	3/1/2014	207,121		42,546		164,575	8,760
Sheriff Cars	4.27%	5/11/2009	170,600	7/15/2013		170,600	39,017		131,583	8,185
Sheriff Camera System	3.63%	11/15/2010	45,500	11/15/2015		45,500			45,500	
<u>Compensated Absences:</u>										
Vacation Pay Maximum Potential Liability					252,186			27,256	279,442	
Sick Leave Maximum Potential Liability					670,171			(38,939)	631,232	
Compensatory Time Off					15,171			8,578	23,749	
Total Long-Term Debt					<u>3,406,641</u>	<u>216,100</u>	<u>1,141,352</u>	<u>(3,105)</u>	<u>2,478,284</u>	<u>56,713</u>

County of Montgomery, Kansas
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 2 of 2

	2011	2012	2013	2014	2015	2016-20	2021-24	Totals
<u>Principal</u>								
<u>General Obligation Bonds</u>								
Sewer District No. 4								-
Sewer District No. 5	12,000							12,000
Total General Obligation Bonds	12,000	-	-	-	-	-	-	12,000
<u>No Fund Warrants</u>								
Flood Disaster Recovery								-
Total No Fund Warrants	-	-	-	-	-	-	-	-
<u>CDBG Loans:</u>								
KDHE Loan	11,410	11,762	12,125	12,499	12,884	70,630	47,823	179,133
Total CDBG Loans	11,410	11,762	12,125	12,499	12,884	70,630	47,823	179,133
<u>Economic Incentive Contract:</u>								
Cessna	100,000	100,000	100,000	100,000	100,000	300,000		800,000
<u>Capital Leases</u>								
3 Motor Graders	56,577	58,820	61,179					176,576
Emergency Phone Equip	17,608							17,608
GIS System	16,886							16,886
3 Motor Graders	44,463	46,453	48,561	25,098				164,575
Sheriff Cars	42,025	43,830	45,728					131,583
Sheriff Camera System	8,909	9,233	9,577	9,929	7,852			45,500
Total Capital Leases	186,468	158,336	165,045	35,027	7,852	-	-	552,728
Total Principal	309,878	270,098	277,170	147,526	120,736	370,630	47,823	1,543,861
<u>Interest</u>								
<u>General Obligation Bonds Interest</u>								
Sewer District No. 4								-
Sewer District No. 5	805							805
General Obligation Bonds Interest	805	-	-	-	-	-	-	805
<u>CDBG Loans:</u>								
KDHE Loan	5,395	5,043	4,680	4,306	3,921	13,396	2,593	39,334
Total CDBG Loans Interest	5,395	5,043	4,680	4,306	3,921	13,396	2,593	39,334
<u>Capital Leases Interest</u>								
3 Motor Graders	6,416	4,173	1,813					12,402
Emergency Phone Equip	557							557
GIS System	468							468
3 Motor Graders	6,842	4,853	2,744	555				14,994
Sheriff Cars	5,177	3,372	1,473					10,022
Sheriff Camera System	1,531	1,207	863	511	145			4,257
Total Capital Leases Interest	20,991	13,605	6,893	1,066	145	-	-	42,700
Total Interest	27,191	18,648	11,573	5,372	4,066	13,396	2,593	82,839
Total Principal and Interest	337,069	288,746	288,743	152,898	124,802	384,026	50,416	1,626,700

See accompanying notes to financial statements

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2010

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as a part of the financial statements of the County is financial accountability. Financial accountability is derived from the County's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2010:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2010

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has waived generally accepted accounting principles as provided by Kansas Statutes. Thereby the Kansas statutes require this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The following budgets were amended during the 2010 fiscal year:

	<u>Original Budget</u>	<u>Amended Budget</u>
Rural Fire District Employee Benefits	\$ 26,000	30,000
VIN Fees	20,000	45,000

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2010

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund
Special Machinery Fund
Special Highway Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Deposits and Investments

As of December 31, 2010, the County held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2010

joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. The County maintained full coverage and has not designated any “peak periods”.

At December 31, 2010, the County’s carrying amount of deposits was \$41,977,620 and the bank balance was \$42,082,681. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$860,589 was covered by federal depository insurance, \$21,708,798 was collateralized with securities held by the pledging financial institutions’ agents in the County’s name and \$15,000,000 was covered by letters of credit.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2010

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a fixed number of days vacation time per month of services with the rate of accumulation based upon the length of employment. Vacation must be taken within twelve months of the time earned. Any unused vacation time is paid upon date of employment termination.

The County's policies regarding sick leave only provide benefits for absences due to illness and partial benefits for death or retirement at age 62 or older.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

FEMA - Buyout Grant Fund	\$ 181,143
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Statement 1 displays negative unencumbered cash in the preceding fund, however this negative amount was offset by federal financial assistance due and owing from the State of Kansas.

Compliance with Kansas Budget Law

Sewer District No. 2	\$ 826
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Compliance with Kansas Depository Security Law

No Violations

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2010, in accordance with K.S.A. 75-1120(a).

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2010

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2010 was 7.14%. The County employer contributions for the years ending December 31, 2010, 2009 and 2008 were \$427,716, \$357,476, and \$265,476 respectively, equal to the statutory required contributions for each year.

Lease Purchase Obligations

At December 31, 2010, the County was obligated under six lease-purchase agreements. These agreements qualify as capital leases for accounting purposes. Title to the assets acquired will transfer to the County at the end of the lease term. Detailed lease information is presented on statement 5.

Long-Term Contracts

At December 31, 2010, the County was obligated under one long-term contract. The County entered into an agreement along with the City of Independence to provide economic development incentives to a manufacturing business entity. Details of the long-term contract obligation information are presented on statement 5.

No Fund Warrants

The county issued \$933,500 no fund warrants as of December 20, 2007 and then issued an additional \$1,010,500 as of February 22, 2010. The no fund warrants were authorized by the Kansas Board of Tax Appeals for unforeseen circumstances arising from flood disaster recovery costs. The County paid the entire outstanding no fund warrants balance during the 2010 fiscal year. Details regarding the February 22, 2010 issue are presented on statement 5.

General Obligation Bonds

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Montgomery County assessed valuation at July 1, 2010 was \$345,238,346. The outstanding bonded debt at December 31, 2010 was \$12,000. The resulting legal debt margin was \$10,357,000. No adjustment for Motor vehicle valuation has been considered in this legal debt margin computation. Detailed bonded indebtedness information is presented on statement 5.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2010

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto	General	\$ 16,726
Road and Bridge	Special Highway	200,000
Road and Bridge	Special Machinery	200,000
General Fund	Special Equipment Reserve	16,726
Community Corrections Grant	Byrne Grant	3,189
General Fund	Indigent Inmates	3,672
General Fund	Noxious Weed Fund	9,900
General Fund	JJA - Prevention	14,300
Noxious Weed	Noxious Weed Capital Outlay	15,000
Rural Fire District No. 1	Special Rural Fire Equipment	100,000

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation

The county has been named in a lawsuit in excess of \$10,000. The potential liability of the suit cannot be determined at this time. However, it is anticipated that the liability if any, will primarily be covered by commercial insurance. The portion of the settlement to be paid directly by the county is expected to be less than \$10,000.

Workmen's Compensation

The county is self-insured for the first \$300,000 of workmen's compensation claims. A commercial insurer covers claims in excess of that amount with a \$500,000 limit.

Note 5 Reconciliation of Statement 1 and 2

Total Expenditures per Statement 2	\$ 20,117,794
Plus Non Budgeted Funds:	
Special Highway Fund	80,586
Special Machinery	114,298
GIS Reserve Fund	25,291
Special Auto Fund	273,849
Prosecuting Attorney Training Fund	4,152
Special Law Enforcement Trust Fund	22,043
Concealed Permit Fees	1,675
Register of Deeds Technology Fund	12,366
Community Corrections Grant	261,915
Indigent Inmates Fund	660
Registered Offenders Fees	6,501
VIN Fees	38,377
Byrne Grant	3,189

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2010

FEMA Flood Buyout Grant Fund	179,663
EECBG Grant Fund	149,800
FEMA Grant Fund	115,650
CBDG Sewer District	115,028
JJA – Case Management	311,374
JJA – Juvenile Intake/Assessment	124,149
JJA – Prevention	105,674
JJA -- Incentive	12,968
JJA – Juvenile Intensive Supervision	72,008
Diversion Fees Fund	<u>38,768</u>
Total Expenditures per Statement 1	<u>22,187,778</u>

Note 6 Economic Dependency

A petroleum refinery plant resides in Montgomery County. This refinery plant is run by a joint venture of multiple companies. The valuation of the power plant accounted for approximately 37.5% of the County's total valuation during 2010.

Note 7 Pending Tax Appeal

Tax appeals on ninety million dollars of assessed valuation have been filed during fiscal year 2010. The potential awarded amount and potential for success are both unknown. The valuation under protest represents twenty six percent of Montgomery County's total valuation.

Montgomery County, Kansas
Reconciliation of 2009 Tax Roll
For the Year Ended December 31, 2010

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	55,068,138
Add: Supplemental Tax Roll		492,036
Deduct: Taxes Abated		<u>(604,017)</u>
Tax Roll as Adjusted		<u><u>54,956,157</u></u>

County Treasurer's Accounting:

Current Tax Collected	\$	52,816,307
Uncollected:		
Personal Property		81,140
Real Estate		<u>2,058,710</u>
Total Uncollected		<u>2,139,850</u>
Net Tax Roll		<u><u>54,956,157</u></u>

Montgomery County, Kansas
Receipts, Disbursements and Balances
County Clerk
For the Year Ended December 31, 2010

Schedule 2
(Page 1 of 6)

Balance - January 1 \$ 0

Receipts:

Election Fees and Reimbursements	\$	
Zoning Permits		2,589
Club and Beverage Licenses		2,150
Environmental Health		10,844
Revitalization		475
Officer Fees and Reimbursements		2,420
Maps, Printouts and Copies		428
Appraiser Fees		10,992
Employee Benefits - COBRA		<u>4,371</u>
Total Receipts		34,269

Disbursements:

To County Treasurer - General Fund	<u>34,269</u>	
Total Disbursements		<u>34,269</u>
Balance - December 31		<u><u>0</u></u>

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Register of Deeds
For the Year Ended December 31, 2009

Schedule 2
(Page 2 of 6)

Balance - January 1 \$ 15

Receipts:

Mortgage Registration Fees	\$ 738,569
Filing Fees and Copies	59,275
Register of Deeds Technology Fund Fees	32,418
Heritage Trust Fees	<u>29,521</u>

Total Receipts 859,783

Disbursements:

To County Treasurer:	
General Fund	797,825
Register of Deeds Technology Fund	32,416
Heritage Trust Fund	<u>29,542</u>

Total Disbursements 859,783

Balance - December 31 15

Composition of Ending Balance:

Cash on Hand	\$ <u><u>15</u></u>
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Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Clerk of the District Court - Independence
For the Year Ended December 31, 2010

Schedule 2
(Page 3 of 6)

Balance - January 1	\$	54,389
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Receipts:

State Clerk Fees	\$	170,239	
LETC Fees		6,571	
IDS Fees		341	
Criminal Probation Fees		7,597	
Drivers License Reinstatement Fees		1,535	
Indigent Defense Fees (BIDS)		11,698	
Interest		243	
Fines and Forfeitures		111,475	
Marriage Licenses		9,558	
County Clerk Fees		10,806	
PATF Fees		820	
Juvenile Supervision Fees		2,460	
County Indigent Attorney Fees		23,772	
Diversion Fees		4,800	
Miscellaneous Fees		2,677	
Finger Print Fees		18,592	
Juvenile Diversion Fees		5,158	
Law Library Fees		13,345	
State Indigent Attorney Fees		36,808	
KBI Lab Fees		19,459	
Bonds		201,567	
Judgements and Restitution		59,617	
Unapplied Receipts		130,932	
Judgements		1,451	
Unclaimed Property		1,602	
Judicail Branch Surcharge		47,492	
Other		508	
Total Receipts			901,123

Disbursements:

To State Treasurer		319,274	
To County Treasurer		63,927	
To Others		412,262	
Total Disbursements			795,463

Balance - December 31		160,049
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Composition of Ending Balance:

Demand Deposit - Commerce Bank, Independence	\$	160,026	
Cash Items		23	
Total Ending Balance			160,049

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Clerk of the District Court-Coffeyville
For the Year Ended December 31, 2010

Schedule 2
(Page 4 of 6)

Balance - January 1	\$	231,302
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Receipts:

State Clerk Fees	\$	220,071
LETC Fees		42,747
IDS Fees		1,423
Drivers License Reinstatement Fees		10,732
Interest		644
Fines and Forfeitures		321,709
Marriage Licenses		5,133
County Clerk Fees		9,971
PATF Fees		5,653
County Indigent Defense Attorney Fees		3,032
Diversion Fees		35,086
Miscellaneous Fees		1,873
Finger Print Fees		4,669
Mediation Fees		2,975
FG Prosecution Fee		800
Law Library Fees		27,104
Bonds		78,250
Unapplied Receipts		47,276
Judgements		52,388
Judicial Branch Surcharge		72,424
Other		955

Total Receipts		944,915
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Disbursements:

To State Treasurer		602,539
To County Treasurer		60,164
To Others		317,173
Total Disbursements		979,876

Balance - December 31		196,341
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Composition of Ending Balance:

Demand Deposit - Condon National Bank, Coffeyville	\$	196,341
Total Ending Balance		196,341

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Department of Corrections
For the Year Ended December 31, 2010

Schedule 2
(Page 5 of 6)

County Funds:

Balance - January 1 \$

Receipts:

Prisoner Telephone Commissions	
Jail Per Diem from Other Municipalities	61,541
Work Release Program	19,070
Soc Sec Incentives	6,400
End of Month Closings	25,884
Vender Commissions	7,680
SCAAP	3,832
Reimbursements and Miscellaneous	<u>2,404</u>
Total Receipts	126,811

Disbursements:

To General Fund	<u>126,811</u>
Balance - December 31	<u><u>0</u></u>

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Sheriff
For the Year Ended December 31, 2010

Schedule 2
(Page 6 of 6)

Balance - January 1	\$	0
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Receipts:

Sheriff Fees	\$	23,949	
VIN Fees		11,390	
Registered Offenders		5,063	
Drug Tests		4,207	
Conceal and Carry Permits		2,215	
Reimbursements		<u>23,910</u>	
 Total Receipts			 70,734

Disbursements:

Due to County Treasurer:			
County General Fund	52,066		
VIN Fees - County Share	10,251		
VIN Fees - State Share	1,139		
Conceal and Carry Permits	2,215		
Registered Offenders	<u>5,063</u>		
 Total Disbursements			 <u>70,734</u>

Balance - December 31		<u><u>0</u></u>
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S & B

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Board of County Commissioners
Montgomery County, Kansas

We have audited the statutory basis financial statements of Montgomery County as of and for the year ended December 31, 2010, and have issued our report thereon dated September 23, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Montgomery County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statutory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Montgomery County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the county's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying *schedule of findings and responses* (findings 10-1, 10-2 and 10-3) that we consider to be material weaknesses in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Montgomery County's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Montgomery County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Montgomery County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the county commissioners, others within the county, and state and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlotterbeck and Burns, L.L.C.

September 23, 2011

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance in Accordance
With OMB Circular A-133**

Board of County Commissioners

Montgomery County, Kansas

Compliance

We have audited the compliance of Montgomery County with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. Montgomery County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Montgomery County's management. Our responsibility is to express an opinion on Montgomery County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Montgomery County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Our audit does not provide a legal determination of Montgomery County's compliance with those requirements.

In our opinion, Montgomery County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The management of Montgomery County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Montgomery County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over compliance.

A *control deficiency* in an county's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the county's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of

compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the county's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the county's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Montgomery County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Montgomery County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the county, state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

September 23, 2011

Montgomery County, Kansas
SCHEDULE OF FINDINGS AND RESPONSES
Year ended December 31, 2010

Questioned
Costs

Section I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

- | | |
|---|-------------|
| 1. Type of auditor's financial statement report issued: | Unqualified |
| 2. Internal Control over financial reporting: | |
| Material weakness identified? | Yes |
| Significant deficiency identified not considered to be material weakness? | No |
| 3. Noncompliance material to financial statements noted? | No |

FEDERAL AWARDS

- | | |
|--|--|
| 4. Internal Control over major programs: | |
| Material weakness identified? | No |
| Significant Deficiency identified not considered to be material weakness? | No |
| 5. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 6. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 5.10(a)? | No |
| 7. Identification of major programs: | |
| <u>CFDA No.</u> | <u>Name of Federal Program</u> |
| 97.036 | Public Assistance Grants |
| 81.128 | Energy Efficiency and Conservation Block Grant |
| 8. The threshold for determining type A and type B programs: | \$300,000 |
| 9. Montgomery County, Ks was determined to be a high risk auditee. | |

Section II – FINANCIAL STATEMENT FINDINGS

FINDING 10-1 General Ledger System Credits

Condition

Cash accounts and encumbrance accounts were both understated \$205,000.

Cause

General ledger computer program is not configured/used properly. Expenditures charged to the prior year budget were credited to the cash accounts rather than encumbrance accounts.

Effect

Both cash and encumbrances were understated in the following funds and amounts:

General Fund	\$ 135,549
Road and Bridge Fund	45,980
Health Fund	6,482
Nine other funds totaling	17,000

Recommendation

Correct configuration and usage of general ledger system to credit encumbrances rather than cash.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

FINDING 10-2 Delinquent Escaped Tax Accounting

Condition

Delinquent escaped taxes (personal property and real estate) are missing from the delinquent tax publications. They are also missing from the tax sale record and the delinquent personal property listing filed with the Clerk of the District Court.

Cause

The tax accounting system is not selecting delinquent escaped taxes along with the current tax roll delinquent taxes at the above mentioned delinquent tax listing times.

Effect

Delinquent escaped taxes are not published as required by Kansas statutes.

Recommendation

Contact software vendor and request software a update to correct this deficiency.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

FINDING 10-3 Excessive Encumbrance Liquidation

Condition

2010 Expenditures were understated by a total of \$226,628.

Cause

2010 disbursements charged to prior year purchase orders exceeded the prior year's purchase order amounts.

Effect

2010 expenditures were understated in the following funds and amounts:

General Fund	\$ 154,237
Employee Benefits Fund	62,785
Special Bridge Fund	8,962
Others	644

Recommendation

Charge current year disbursements to current year budget expenditure accounts after prior year purchase orders have been completely liquidated.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

County of Montgomery, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Interior Federal Reservoirs	15.226	<u>49,217</u>
Department of Energy Energy Efficiency and Conservation Block Grant (EECBG)	81.128	144,800 (1)
Department of Health and Human Services Passed through State Department of Health and Environment		
Bio-terrorism	93.069	171,163
AIDS	93.118	301
Immunization	93.268	7,233
Child Care	93.575	14,722
MCH-Block	93.994	<u>17,080</u>
Total U.S. Department of Health and Human Services		<u>210,499</u>
Department of Homeland Security Passed through the Kansas Adjutant General's Office		
Public Assistance Program	97.036	<u>311,489 (1)</u>
Department of Housing and Urban Development Passed through Kansas Department of Commerce		
Community Development Block Grant	14.228	115,028
Various minor grants		<u>3,849</u>
Total Expenditures of Federal Awards		<u><u>834,882</u></u>

(1) Considered a major program.

(2) The County follows the statutory basis of accounting in preparing this schedule.

This method is consistent with the method used in the preparation of the County's financial statements.